

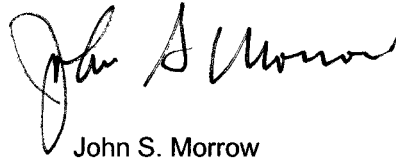
Intermountain Power Service Corporation
James Nelson

B&V Project 133643.0002
December 23, 2002

Please let me know if you have any questions or comments, or if we can provide additional assistance.

Very truly yours,

BLACK & VEATCH CORPORATION

A handwritten signature in black ink, appearing to read "John S. Morrow". The signature is fluid and cursive, with the first name "John" being more prominent.

John S. Morrow
Senior Project Manager

JSM